

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES,
LLC,

Defendant.

In re:

BERNARD L. MADOFF INVESTMENT SECURITIES
LLC,

Debtor.

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L. Madoff
Investment Securities LLC and the Estate of Bernard L.
Madoff,

Plaintiff,

v.

DAVID R. MARKIN, individually and as trustee of the
David Markin Charitable Remainder Unitrust #1, DAVID
MARKIN CHARITABLE REMAINDER UNITRUST #1,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

Adv. Pro. No. 10-05224 (SMB)

**DECLARATION OF TATIANA MARKEL IN SUPPORT OF (i) THE TRUSTEE'S
OPPOSITION TO THE MOTION TO DISMISS THE FIRST AMENDED COMPLAINT
AND TO COMPEL PAYMENT OF CLAIM AND (ii) THE TRUSTEE'S CROSS-
MOTION FOR LEAVE TO FILE A SECOND AMENDED COMPLAINT
AND SUBSTITUTE DEFENDANTS**

I, Tatiana Markel, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am an attorney at the firm of Baker & Hostetler LLP and counsel to Irving H. Picard as trustee (the "Trustee") for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities LLC ("BLMIS") under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa *et seq.*, and the chapter 7 estate of Bernard L. Madoff.

2. I submit this declaration in support of (i) the Trustee's Opposition to the Motion to Dismiss the First Amended Complaint and to Compel Payment of Claim and (ii) the Trustee's Cross-Motion for Leave to File a Second Amended Complaint and Substitute Defendants (the "Motion").

3. Attached hereto as Exhibit A is a true and correct copy of the proposed Second Amended Complaint against the Estate of David R. Markin ("Estate"), Mitchell D. Schepps, as personal representative of the Estate, and the David R. Markin Charitable Remainder Unitrust #1 ("CRUT #1").

4. Attached hereto as Exhibit B is a true and correct copy of the August 17, 2004 letter to the Internal Revenue Service regarding the termination of CRUT #1, Bates-stamped DM0000162-76.

5. Attached hereto as Exhibit C is a true and correct copy of the March 27, 2007 letter from the Internal Revenue Service regarding the termination of CRUT #1, Bates-stamped DM0000100-06.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 18, 2017
New York, New York

/s/Tatiana Markel
Tatiana Markel